POWER OF ATTORNEY OR AUTHORIZATION OF AGENT

Electronic Version v05

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Title of Invention | SOUND RECORDING APPARATUS FOR

RECORDING AUDIO SIGNALS USING OPTICAL

ACCESS TECHNOLOGY

First Named Applicant : Hsi-Yuan Hsu Attorney Docket Number : ALIP0034USA

I hereby appoint the registered practitioner(s) at Customer Number:

027765



as attorney(s) or agent(s) to prosecute the application identified above, and to transact all business in the United States Patent and Trademark Office connected therewith.

I am the Applicant/Inventor.

Full Name of Applicant of Record:

Winston Hsu

Signature: Winston Hsu Date: 2003-09-17